

**CALIFORNIA BOARD OF ACCOUNTANCY**

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**SPECIAL MESSAGE ABOUT GROUP INTERNET-BASED PROGRAM (WEBCAST)
CONTINUING EDUCATION COURSES**

Effective August 1, 2007, the California Board of Accountancy's (Board) continuing education provider requirements have been modified to include specific criteria for Group Internet-Based Program (webcast) courses. Revisions to Section 88 define webcast courses as: "Programs that enable a licensee to participate from a computer in an interactive course presented by a live instructor at a distant location."

Revisions to Section 88.1 indicate that to qualify as acceptable continuing education, the provider of a webcast course must be in compliance with the following:

- (1) Require and monitor attendance throughout the program by using attendance-monitoring devices such as polling, questions, or surveys. The program shall include a minimum of two monitoring events each half-hour; at least one of which occurs at an irregular interval.
- (2) Have a live instructor while the program is being presented and a feature allowing participants to send questions/comments directly to the instructor and receive answers during the program.
- (3) Retain for a period of six years a record of attendance that accurately assigns the appropriate number of participation hours for participants.
- (4) Retain for a period of six years written educational goals and specific learning objectives, as well as a syllabus, which provides a general outline, instructional objectives and a summary of topics for the course. A copy of the educational goals, learning objectives, and course syllabus shall be made available to the Board upon request.
- (5) Issue a certificate of completion to each licensee upon satisfactory completion of the course. Satisfactory completion shall at a minimum require responding to at least 75 percent of the monitoring events described in Section 88.1(b)(1). Retain records of licensees receiving certificates of completion for a period of six years. The amount of credit shall be displayed on the certificate of completion and shall be calculated in accordance with Section 88.2.
- (6) Have a written policy to address rescheduling and the granting of partial credit in the event of a technology failure, and make that policy available to the Board upon request.

Revised Section 88.2 states how credit shall be calculated for webcast courses. It indicates that a program must be at least one 50-minute class hour in length to be acceptable continuing education. For a program that is longer than one 50-minute class hour, credit shall be granted for additional 25-minute segments (one-half of a 50-minute class hour).

NOTE: Some webcast courses are pre-recorded and made available for viewing at a future date. Viewing a recorded webcast course does NOT qualify for continuing education credit under the webcast category.

More information about the Board's continuing education requirements is available in the CPA Licensee Handbook under the Renewal Information Section and in Sections 87-90 of the Board's Regulations. Should you have questions, please e-mail renewalinfo@cba.ca.gov or telephone (916) 561-1702.